IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.225 of 1999
Date of decision:13.11.2006

The Commissioner of Income Tax, Ludhiana ...Petitioner

Versus

M/S Pure Drinks (New Delhi) Ltd.,New Delhi

...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Dr.N.L.Sharda, Advocate for the Revenue.
Mr.Akshay Bhan, Advocate.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order passed in I.T.A.No.1185/Chandi/1989, in respect of the assessment year 1985-86.

> "Whether on the facts and in the circumstance of the case, the ITAT was right in law in holding that the bottles and shells as 'Plant' are entitled to depreciation at 100% under Section 32(1)(ii) of the Income-tax Act, 1961?"

The question has already been gone into by this Court in **The Commissioner of Income Tax,(Central) Ludhiana Vs. Punjab Beverages (P) Ltd., ITR No.229 of 1999** decided on 3.11.2006 and the question has been answered in favour of the assessee and against the Revenue..

In view of the judgment of this Court referred to above, the question referred is answered in favour of the assessee and against the Revenue.

The reference is disposed of.

(Adarsh Kumar Goel)
Judge

November13, 2006 **(Rajesh Bindal)**
Pka **Judge**